

**JAN 17 2006****CATHY A. CATTERSON, CLERK  
U.S. COURT OF APPEALS**

**NOT FOR PUBLICATION**

**UNITED STATES COURT OF APPEALS**

**FOR THE NINTH CIRCUIT**

CATHY J. O'CONNOR,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent - Appellee.

No. 05-70536

Tax Ct. No. 13596-04

MEMORANDUM<sup>\*</sup>

Appeal from a Decision of the  
United States Tax Court

Submitted January 9, 2006<sup>\*\*</sup>

Before: HUG, O'SCANNLAIN, and SILVERMAN, Circuit Judges.

Cathy J. O'Connor appeals pro se from the Tax Court's decision dismissing for failure to state a claim her petition challenging the Commissioner of Internal Revenue's ("Commissioner") notice of deficiency for tax year 2002. We have jurisdiction pursuant to 26 U.S.C. § 7482. We review de novo a Tax Court's

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<sup>\*</sup> This disposition is not appropriate for publication and may not be cited to or by the courts of this circuit except as provided by 9th Cir. R. 36-3.

<sup>\*\*</sup> The panel unanimously finds this case suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

dismissal for failure to state a claim, *Grimes v. Comm’r*, 806 F.2d 1451, 1453 (9th Cir. 1986) (per curiam), and we affirm.

The Tax Court properly dismissed O’Connor’s petition for failure to state a claim because she did not set forth a clear and concise assignment of error or any facts demonstrating error in the Commissioner’s determinations. *See* Tax Ct. R. 34(b)(4); *Grimes*, 806 F.2d at 1453-54. Moreover, the Tax Court ordered O’Connor to file an amended petition clearly setting forth the errors alleged, and she failed to do so.

O’Connor’s remaining contentions are unpersuasive.

We grant the Commissioner’s motion for sanctions in the amount of \$3,000. *See Grimes*, 806 F.2d at 1454 (“Sanctions are appropriate when the result of an appeal is obvious and the arguments of error are wholly without merit.”).

**AFFIRMED WITH SANCTIONS.**